

**AMENDMENTS TO THE CLAIMS:**

1. (Currently Amended) A method of manufacturing a semiconductor device, comprising the steps of:

providing a semiconductor substrate in which a gate electrode pattern is formed; and

forming an interlayer insulating film including a multi-layered oxide film by performing multiple simultaneous deposition-and-etch processes in order to bury the gate electrode pattern,

~~wherein a deposition and etch rate of a subsequent deposition and etch process is decreased relative to a preceding deposition and etch process~~

wherein a ratio of deposition rate to etch rate is varied for each of the multiple deposition-and-etch processes, and the last deposition-and-etch process has a lower ratio of deposition rate to etch rate relative to the preceding deposition-and-etch process.

2. (Original) The method of manufacturing a semiconductor device according to claim 1, wherein the multiple simultaneous deposition-and-etch process is carried out by performing a depositing and etching process for a HDP oxide film simultaneously.

3. (Currently amended) The method of manufacturing a semiconductor device according to claim 1, wherein the ratio of deposition rate to etch rate ~~deposition and etch rate~~ of the deposition-and-etch processes is in the range of 1 to 25.

4. (Canceled)

5. (Original) The method of manufacturing a semiconductor device according to claim 1, wherein the etch process is carried out by using a plasma sputtering.

6. (Currently amended) A method of manufacturing a semiconductor device, comprising the steps of:

providing a semiconductor substrate in which a gate electrode pattern is formed;

forming a first HDP oxide film over the entire structure by performing a first deposition-and-etch process simultaneously; and

forming a second HDP oxide film over the entire structure by performing a second deposition-and-etch process simultaneously,

wherein ~~a deposition-and-etch rate ratio of the first deposition-and-etch process is~~ deposition-and-etch process has a higher ratio of deposition rate to etch rate than a deposition-and-etch rate of relative to the second deposition-and-etch process deposition-and-etch process.

7. (Original) The method of manufacturing a semiconductor device according to claim 6, wherein the etch process is carried out by using a plasma sputtering.

8. (Currently amended) The method of manufacturing a semiconductor device according to claim 6, wherein the ratio of deposition rate to etch rate ~~deposition-and-etch rate~~ of the first deposition-and-etch process is in the range of 3 to 25.

9. (Currently Amended) The method of manufacturing a semiconductor device according to claim 6, wherein the ratio of deposition rate to etch rate ~~deposition-and-etch rate~~ of the second deposition-and-etch process is in the range of 1 to 3.

10. (Canceled)

11. (Previously presented) The method of manufacturing a semiconductor device according to claim 1, wherein the interlayer insulating film has a surface refractive index of 1.44 to 1.48.

12. (Previously presented) The method of manufacturing a semiconductor device according to claim 6, wherein the interlayer insulating film has a surface refractive index of 1.44 to 1.48.